

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEBRASKA

In re: ACASS-SYSTEMS, LLC

§ Case No. 18-81299

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Debtor(s)

CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)

James A. Overcash, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: \$1,728,663.36
(without deducting any secured claims)

Assets Exempt: N/A

Total Distributions to Claimants: \$744,379.23

Claims Discharged
Without Payment: N/A

Total Expenses of Administration: \$477,041.61

3) Total gross receipts of \$1,221,420.84 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$1,221,420.84 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$5,162,353.50	\$70,119.75	\$0.00	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	\$0.00	\$457,545.32	\$457,990.86	\$457,990.86
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	\$0.00	\$19,050.75	\$19,050.75	\$19,050.75
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	\$0.00	\$1,525,349.47	\$1,485,375.51	\$744,379.23
GENERAL UNSECURED CLAIMS (from Exhibit 7)	\$18,087,822.16	\$8,228,869.11	\$7,672,671.32	\$0.00
TOTAL DISBURSEMENTS	\$23,250,175.66	\$10,300,934.40	\$9,635,088.44	\$1,221,420.84

4) This case was originally filed under chapter 7 on 08/31/2018, and it was converted to chapter 7 on 02/28/2019. The case was pending for 22 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 01/11/2021

By: /s/ James A. Overcash
Trustee

STATEMENT This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
CHECKING ACCOUNT AT FIRST NATIONAL BANK OF OMAHA, XXXXXX0799	1129-000	\$6,745.73
Funds transfer	1290-000	-\$32,830.73
Life Insurance Proceeds on Life of Aaron Cass	1229-000	\$1,188,590.11
Advance Fee Deposit to Debtor Attorneys	1229-000	\$26,085.00
Successor Transfer	1290-000	\$32,830.73
TOTAL GROSS RECEIPTS		\$1,221,420.84
¹ The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.		

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		

EXHIBIT 3 - SECURED CLAIMS

Claim NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
10S	HOMETOWN LEASING ATTN: CHAD SHEFFIELD	4110-000	NA	\$200.00	\$0.00	\$0.00
30S	PAYROLL FUNDING COMPANY, LLC	4110-000	\$27,853.50	\$27,853.50	\$0.00	\$0.00
32	DOUGLAS COUNTY TREASURER	4110-000	NA	\$42,066.25	\$0.00	\$0.00
N/F	ALLEGIANTE PARTNERS INCORPORATED	4110-000	\$134,500.00	NA	NA	NA
N/F	BIZCAPITAL BIDCO 1 L.L.C.	4110-000	\$2,100,000.00	NA	NA	NA
N/F	BIZCAPITAL BIDCO I L.L.C.	4110-000	\$2,900,000.00	NA	NA	NA
TOTAL SECURED			\$5,162,353.50	\$70,119.75	\$0.00	\$0.00

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee, Fees - James A. Overcash	2100-000	NA	\$59,892.63	\$59,892.63	\$59,892.63
Trustee, Expenses - James A. Overcash	2200-000	NA	\$973.33	\$973.33	\$973.33
Fees, United States Trustee	2950-000	NA	\$650.00	\$650.00	\$650.00
Bond Payments - INTERNATIONAL SURETIES, LTD.	2300-000	NA	\$0.00	\$445.54	\$445.54
Banking and Technology Service Fee - Metropolitan Commercial Bank	2600-000	NA	\$4,303.48	\$4,303.48	\$4,303.48
Special Counsel for Trustee Fees - Rembolt Ludtke LLP	3210-600	NA	\$391,025.88	\$391,025.88	\$391,025.88
Accountant for Trustee Fees (Other Firm) - BMG CERTIFIED PUBLIC ACCOUNTANTS, LLP	3410-000	NA	\$700.00	\$700.00	\$700.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		NA	\$457,545.32	\$457,990.86	\$457,990.86

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Attorney for D-I-P Fees - STINSON LEONARD STREET, LLP	6210-160	NA	\$19,050.75	\$19,050.75	\$19,050.75
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$0.00	\$19,050.75	\$19,050.75	\$19,050.75

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
20	NATHAN R NELSON	5300-000	NA	\$760.00	\$760.00	\$760.00
33	DOUGLAS COUNTY TREASURER	5800-000	NA	\$39,973.96	\$0.00	\$0.00
35P	NEBRASKA DEPARTMENT OF REVENUE ATTENTION: BANKRUPTCY UNIT	5800-000	NA	\$1,484,615.51	\$1,484,615.51	\$743,619.23
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$1,525,349.47	\$1,485,375.51	\$744,379.23

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	METROPOLITAN COMMUNITY COLLEGE ACCOUNTS RECEIVABLE	7100-000	\$8,000.00	\$4,000.00	\$4,000.00	\$0.00
2	JOHN DAY COMPANY	7100-000	\$19,823.90	\$14,019.92	\$14,019.92	\$0.00
3	ROCK-IT CARGO USA, LLC	7100-000	\$35,842.78	\$12,588.36	\$12,588.36	\$0.00
4	PATRICK SMITH	7100-000	\$48,510.00	\$23,005.00	\$23,005.00	\$0.00
5	LINCOLN INDUSTRIES	7100-000	\$13,119.48	\$5,687.88	\$5,687.88	\$0.00
6	DIGITAL SOUND SYSTEMS	7100-000	\$5,336.28	\$3,148.41	\$3,148.41	\$0.00
7	THE ALLIANCE GROUP, INC.	7100-000	NA	\$104,721.27	\$104,721.27	\$0.00
8	ROSE BRAND EAST	7100-000	\$12,719.72	\$6,359.86	\$6,359.86	\$0.00
9	TRI-V TOOL & MFG. CO.	7100-000	\$146,794.35	\$146,570.00	\$146,570.00	\$0.00
10U	HOMETOWN LEASING ATTN: CHAD SHEFFIELD	7100-000	NA	\$13,226.74	\$13,226.74	\$0.00
11	ACT LIGHTING INC	7100-000	\$61,269.80	\$30,634.90	\$30,634.90	\$0.00
12	SM LAW, PC	7100-000	NA	\$133,577.67	\$133,577.67	\$0.00
13	I.A.T.S.E. LOCAL #42	7100-000	NA	\$6,717.86	\$6,717.86	\$0.00
14	ACAR LEASING LTD DBA GM FINANCIAL LEASING	7100-000	NA	\$5,073.63	\$5,073.63	\$0.00
15	MIDWEST MANUFACTURING CORPORATION	7100-000	NA	\$17,288.52	\$17,288.52	\$0.00

16	NMC RENTAL SERVICES	7100-000	\$3,253.88	\$1,626.94	\$1,626.94	\$0.00
17	HARRAH'S IOWA ARENA MANAGEMENT LLC C/O ADAM J. PERNSTEINER, ESQ. LEWIS BRISBOIS BISGAARD & SMITH LLP	7100-000	NA	\$21,779.18	\$21,779.18	\$0.00
18	AIRGAS USA, LLC	7100-000	\$748.84	\$374.42	\$374.42	\$0.00
19	EAKES OFFICE SOLUTIONS	7100-000	\$121,675.04	\$1,423.08	\$1,423.08	\$0.00
21	PAY-LESS OFFICE PRODUCTS	7100-000	\$3,423.74	\$1,785.78	\$1,785.78	\$0.00
22	Customized Rigging Inc.	7100-000	NA	\$37,580.00	\$0.00	\$0.00
23	CUSTOMIZED RIGGING INC.	7100-000	\$75,160.00	\$37,580.00	\$37,580.00	\$0.00
24	DIV INVESTMENTS, LLC	7100-000	\$10,650,157.40	\$5,325,078.70	\$5,325,078.70	\$0.00
25	MICHAEL P. MELLEN	7100-000	NA	\$19,400.00	\$19,400.00	\$0.00
26	PASSIVE LABRADOR, LLC ATTN: MIKE MELLEN	7100-000	\$79,398.00	\$1,166,430.54	\$1,166,430.54	\$0.00
27	VISION AND CONTROL SYSTEMS, LLC BRAD STEELE	7100-000	\$119,039.36	\$61,716.77	\$61,716.77	\$0.00
28	FRASER STRYKER PC LLO	7100-000	NA	\$176,529.00	\$176,529.00	\$0.00
29	DRONE RACING LEAGUE	7100-000	NA	\$176,529.00	\$0.00	\$0.00
30U	PAYROLL FUNDING COMPANY, LLC	7100-000	\$127,146.50	\$133,577.67	\$0.00	\$0.00
31	BARCO INC.	7100-000	\$78,024.48	\$19,012.24	\$19,012.24	\$0.00
35U	NEBRASKA DEPARTMENT OF REVENUE ATTENTION: BANKRUPTCY UNIT	7300-000	NA	\$161,523.80	\$161,523.80	\$0.00

36	CLARK REDER ENGINEERING	7100-000	\$40,580.00	\$25,825.79	\$25,825.79	\$0.00
37	TRI-V TOOL & MFG. CO.	7100-000	\$146,794.35	\$146,794.35	\$0.00	\$0.00
38	SHOCKWAVE CARGO LLC	7100-000	\$8,126.00	\$47,805.75	\$47,805.75	\$0.00
39	ROE VISUAL US, INC.	7100-000	\$4,960.00	\$5,975.62	\$5,975.62	\$0.00
40	VISION AND CONTROL SYSTEMS, LLC BRAD STEELE	7100-000	NA	\$61,716.77	\$0.00	\$0.00
41	WADE DUNCAN	7200-000	\$125,173.76	\$72,183.69	\$72,183.69	\$0.00
N/F	120 Warehouse	7100-000	\$258.00	NA	NA	NA
N/F	4Wall Entertainment, Inc.	7100-000	\$788.91	NA	NA	NA
N/F	Acorn Industrial Products	7100-000	\$3,256.80	NA	NA	NA
N/F	Aetna	7100-000	\$13,925.76	NA	NA	NA
N/F	Airways Freight	7100-000	\$21,601.00	NA	NA	NA
N/F	Amazon	7100-000	\$304.85	NA	NA	NA
N/F	Andrew Stastka	7100-000	\$545.70	NA	NA	NA
N/F	Artfac Graphics	7100-000	\$1,585.76	NA	NA	NA
N/F	Atlas Copco	7100-000	\$518.20	NA	NA	NA
N/F	Big Picture	7100-000	\$16,000.00	NA	NA	NA
N/F	Bisco Industries	7100-000	\$2,615.29	NA	NA	NA
N/F	CARL JARL Group	7100-000	\$184.20	NA	NA	NA
N/F	CFO Services	7100-000	\$16,010.00	NA	NA	NA
N/F	Carolina Motion Controls	7100-000	\$33,239.25	NA	NA	NA
N/F	Central Steel & Wire	7100-000	\$2,463.56	NA	NA	NA

N/F	Chase Credit Card	7100-000	\$72,000.00	NA	NA	NA
N/F	DIV Investments - NGC Group Attn: Justin Hernandez	7100-000	\$5,325,078.70	NA	NA	NA
N/F	Des Moines Steel	7100-000	\$9,720.00	NA	NA	NA
N/F	DigiKey	7100-000	\$17,571.99	NA	NA	NA
N/F	Distribution by Air-OMA	7100-000	\$3,949.00	NA	NA	NA
N/F	Dynamic Fusion Inc.	7100-000	\$5,726.19	NA	NA	NA
N/F	EPIK, Ltd.	7100-000	\$780.00	NA	NA	NA
N/F	Earle M. Jorgensen Company	7100-000	\$17,611.67	NA	NA	NA
N/F	Event Production Support Limited	7100-000	\$7,200.00	NA	NA	NA
N/F	Fastening Products of Lancaster, Inc. 1	7100-000	\$3,701.93	NA	NA	NA
N/F	FedEx	7100-000	\$3,933.65	NA	NA	NA
N/F	Full Compass Systems, Ltd.	7100-000	\$579.00	NA	NA	NA
N/F	Gate4 Events Limited Attn: Tim Parsaca	7100-000	\$15,000.00	NA	NA	NA
N/F	Gerriets International, Inc.	7100-000	\$742.39	NA	NA	NA
N/F	Glassdoor, Inc. Attn: Dept 3436	7100-000	\$8,500.00	NA	NA	NA
N/F	Great Plains Powdercoating	7100-000	\$8,625.00	NA	NA	NA
N/F	Honeyman Rent-All	7100-000	\$256.58	NA	NA	NA
N/F	Ideal Pure Water	7100-000	\$53.50	NA	NA	NA
N/F	Imaginit Technologies	7100-000	\$1,124.06	NA	NA	NA
N/F	Intermountain Wood Products	7100-000	\$3,782.00	NA	NA	NA

N/F	JTV Manufacturing	7100-000	\$8,504.41	NA	NA	NA
N/F	K Electric Company, Inc.	7100-000	\$28,200.12	NA	NA	NA
N/F	Koley Jessen	7100-000	\$3,221.65	NA	NA	NA
N/F	Kris Cross LLC	7100-000	\$29,025.00	NA	NA	NA
N/F	Liberty Mutual Insurance	7100-000	\$9,327.40	NA	NA	NA
N/F	MECA	7100-000	\$15,494.58	NA	NA	NA
N/F	MSC Industrial Supply	7100-000	\$2,689.85	NA	NA	NA
N/F	MUD	7100-000	\$0.00	NA	NA	NA
N/F	McMaster-Carr Supply Co	7100-000	\$12,371.84	NA	NA	NA
N/F	Mid-America Center	7100-000	\$20,533.66	NA	NA	NA
N/F	Midwest Industrial Tools	7100-000	\$15,727.57	NA	NA	NA
N/F	Midwest Laser & Fabrication	7100-000	\$16,220.39	NA	NA	NA
N/F	Midwest Plastics Inc.	7100-000	\$154.76	NA	NA	NA
N/F	Midwest Screw Products	7100-000	\$12,247.50	NA	NA	NA
N/F	Monroe Engineering Products LLC	7100-000	\$4,467.50	NA	NA	NA
N/F	Mouser Electronics	7100-000	\$3,178.45	NA	NA	NA
N/F	Newfangled Lighting	7100-000	\$11,200.00	NA	NA	NA
N/F	OPPD	7100-000	\$0.00	NA	NA	NA
N/F	Omaha Paper	7100-000	\$2,322.24	NA	NA	NA
N/F	PENTON	7100-000	\$7,349.98	NA	NA	NA
N/F	PLASA Media Ltd	7100-000	\$1,990.82	NA	NA	NA

N/F	Precision Fastening Solutions	7100-000	\$14,149.11	NA	NA	NA
N/F	Productivity, Inc.	7100-000	\$2,202.27	NA	NA	NA
N/F	Proto Labs, Inc.	7100-000	\$11,892.06	NA	NA	NA
N/F	REX-CUT Products, Inc.	7100-000	\$261.66	NA	NA	NA
N/F	RSM US LLP	7100-000	\$21,787.50	NA	NA	NA
N/F	Rockford Rigging Company	7100-000	\$6,173.92	NA	NA	NA
N/F	Safety Service Company	7100-000	\$99.99	NA	NA	NA
N/F	Samchully	7100-000	\$2,404.17	NA	NA	NA
N/F	Seelye Plastics	7100-000	\$7,819.07	NA	NA	NA
N/F	Serapid USA	7100-000	\$24,890.00	NA	NA	NA
N/F	Service One	7100-000	\$288.90	NA	NA	NA
N/F	Snelling Staffing Services	7100-000	\$41,223.26	NA	NA	NA
N/F	Stage Pay Services	7100-000	\$6,717.86	NA	NA	NA
N/F	Stratus Building Solutions of NE	7100-000	\$609.90	NA	NA	NA
N/F	Suiter Swantz PC LLO	7100-000	\$45,063.44	NA	NA	NA
N/F	Super Bright LEDs, Inc	7100-000	\$23,706.10	NA	NA	NA
N/F	Sweetwater	7100-000	\$2,344.92	NA	NA	NA
N/F	T&D Custom Machining & Fabrication	7100-000	\$23,156.58	NA	NA	NA
N/F	TCH Inc.	7100-000	\$245.60	NA	NA	NA
N/F	Tazmanian Freight Systems, Inc.	7100-000	\$6,900.00	NA	NA	NA

N/F	The Light Source	7100-000	\$11,240.00	NA	NA	NA
N/F	Travelers Insurance	7100-000	\$5,575.27	NA	NA	NA
N/F	Tuttle, Inc.	7100-000	\$7,875.34	NA	NA	NA
N/F	US Cargo Control	7100-000	\$848.10	NA	NA	NA
N/F	Unishippers	7100-000	\$14,277.01	NA	NA	NA
N/F	Welch Law Firm, P.C.	7100-000	\$19,523.71	NA	NA	NA
N/F	Whirlwind	7100-000	\$17,589.65	NA	NA	NA
N/F	WorkStaffing	7100-000	\$5,271.07	NA	NA	NA
N/F	YRC Freight	7100-000	\$3,331.15	NA	NA	NA
N/F	Zoro	7100-000	\$248.83	NA	NA	NA
N/F	elecDirect.com	7100-000	\$1,197.64	NA	NA	NA
N/F	iConic Solutions Group LLC	7100-000	\$369.76	NA	NA	NA
TOTAL GENERAL UNSECURED CLAIMS			\$18,087,822.16	\$8,228,869.11	\$7,672,671.32	\$0.00

Form 1

Individual Estate Property Record and Report

Asset Cases

Exhibit 8

Page: 1

Case No.: 18-81299

Case Name: ACASS-SYSTEMS, LLC

Trustee Name: (470090) James A. Overcash

Date Filed (f) or Converted (c): 02/28/2019 (c)

§ 341(a) Meeting Date: 04/03/2019

For Period Ending: 01/11/2021

Claims Bar Date: 05/19/2019

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=\$554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 CHECKING ACCOUNT AT FIRST NATIONAL BANK OF OMAHA, XXXXXX1207	0.00	0.00		0.00	FA
2 CHECKING ACCOUNT AT FIRST NATIONAL BANK OF OMAHA, XXXXXX0799	4,569.00	4,569.00		6,745.73	FA
3 ACCOUNTS RECEIVABLE	153,581.68	0.00		0.00	FA
4 RENTAL SECURITY DEPOSIT FOR 2215 LEAVENWORTH ST. TO PASSIVE LABRADOR, LLC	1,500.00	1,500.00		0.00	FA
5 A/R 90 DAYS OLD OR LESS. FACE AMOUNT = \$528,581.68. DOUBTFUL/UNCOLLECTIBLE ACCOUNTS = \$375,000.00.	153,581.68	153,581.68		0.00	FA
6 A/R OVER 90 DAYS OLD. FACE AMOUNT = \$600,000.00. DOUBTFUL/UNCOLLECTIBLE ACCOUNTS = \$600,000.00.	0.00	0.00		0.00	FA
7 RAW MATERIALS: RAW MATERIAL, BARRICADE EXTRUSION, STEEL ALUMINUM, 08/24/2018, NET BOOK VALUE: \$0.00	55,000.00	55,000.00		0.00	FA
8 Finished goods: motors, motor accessories, stage inventory, Net Book Value: \$6,450,160.34, Valuation Method: Liquidation	1,050,000.00	1,050,000.00		0.00	FA
9 Other inventory or supplies: Deck Components, Net Book Value: \$121,118.80, Valuation Method: Liquidation	15,000.00	15,000.00		0.00	FA
10 Chairs, couches, desks, lamps, cabinets, phones. Valuation Method: Liquidation	5,000.00	5,000.00		0.00	FA
11 Computers, monitors, laptops, TVs. Valuation Method: Liquidation	35,000.00	35,000.00		0.00	FA
12 2006 FORD E450VIN: 1FDXE45S66HA86311.	5,000.00	5,000.00		0.00	FA
13 GMC Truck (Leasing) WBANV9C55AC136558. Valuation Method: Liquidation	5,000.00	5,000.00		0.00	FA
14 CNC Machines, Fixed Assets-Hard Equipment, Tools. Valuation Method: Liquidation	250,000.00	250,000.00		0.00	FA
15 SEE ATTACHED.	0.00	0.00		0.00	FA
16 WWW.ACASS-SYSTEMS.COM.	0.00	0.00		0.00	FA

Form 1

Individual Estate Property Record and Report
Asset Cases

Exhibit 8

Page: 2

Case No.: 18-81299

Case Name: ACASS-SYSTEMS, LLC

Trustee Name: (470090) James A. Overcash

Date Filed (f) or Converted (c): 02/28/2019 (c)

§ 341(a) Meeting Date: 04/03/2019

For Period Ending: 01/11/2021

Claims Bar Date: 05/19/2019

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
17 ACASS Systems Hong Kong, 100% ownership (u)	0.00	0.00		0.00	FA
18 Office/Warehouse - 2215 Leavenworth St., Omaha NE 68102 (renting) (u)	0.00	0.00		0.00	FA
19 See Attachment 60. (u)	0.00	0.00		0.00	FA
20* Advance Fee Deposit to Debtor Attorneys (u) (See Footnote)	0.00	26,085.00		26,085.00	FA
21* Life Insurance Proceeds on Life of Aaron Cass (u) (See Footnote)	0.00	0.00		1,188,590.11	FA
21 Assets Totals (Excluding unknown values)	\$1,733,232.36	\$1,605,735.68		\$1,221,420.84	\$0.00

RE PROP# 20 Received from Dvorak Law Firm Per motion at Doc. #230 and order at Doc. #245.

RE PROP# 21 Lien disputed by Trustee per Adv. Pro. 19-8023; Asset claimed by three parties to the litigation.

Major Activities Affecting Case Closing:

Initial Projected Date Of Final Report (TFR): 04/01/2020

Current Projected Date Of Final Report (TFR): 10/27/2020 (Actual)

01/11/2021

Date

/s/James A. Overcash

James A. Overcash

Form 2

Exhibit 9

Page: 1

Cash Receipts And Disbursements Record

Case No.: 18-81299 Trustee Name: James A. Overcash (470090)
Case Name: ACASS-SYSTEMS, LLC Bank Name: People's United Bank
Taxpayer ID #: **-***4765 Account #: *****0332 Checking
For Period Ending: 01/11/2021 Blanket Bond (per case limit): \$35,567,286.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
08/27/19	{20}	Dvorak Law Group LLC	Turnover of Advance Fee Deposit by Debtor to Attorneys	1229-000	26,085.00		26,085.00
09/03/19	{2}	First National Bank	Funds from Debtor's account with First National Bank Acct. *0799	1129-000	6,745.73		32,830.73
02/12/20		Transition Debit to Metropolitan Commercial Bank acct	Transition Debit to Metropolitan Commercial Bank acct	9999-000		32,830.73	0.00

COLUMN TOTALS	32,830.73	32,830.73	\$0.00
Less: Bank Transfers/CDs	0.00	32,830.73	
Subtotal	32,830.73	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$32,830.73	\$0.00	

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Cash Receipts And Disbursements Record

Case No.: 18-81299 Trustee Name: James A. Overcash (470090)
Case Name: ACASS-SYSTEMS, LLC Bank Name: Metropolitan Commercial Bank
Taxpayer ID #: **_***4765 Account #: *****4925 Checking Account
For Period Ending: 01/11/2021 Blanket Bond (per case limit): \$35,567,286.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
02/12/20		Transition Credit from United Bank acct *****0332	Transition Credit from United Bank acct 710000040332	9999-000	32,830.73		32,830.73
03/24/20		Successor transfer from Brian Kruse to James Overcash	Funds transfer	1290-000	-32,830.73		0.00

COLUMN TOTALS	0.00	0.00	\$0.00
Less: Bank Transfers/CDs	32,830.73	0.00	
Subtotal	-32,830.73	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	-\$32,830.73	\$0.00	

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Cash Receipts And Disbursements Record

Case No.: 18-81299

Trustee Name: James A. Overcash (470090)

Case Name: ACASS-SYSTEMS, LLC

Bank Name: Metropolitan Commercial Bank

Taxpayer ID #: **-***4765

Account #: *****9359 Checking

For Period Ending: 01/11/2021

Blanket Bond (per case limit): \$35,567,286.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
03/24/20		Successor Transfer From Brian Kruse	Successor Transfer	1290-000	32,830.73		32,830.73
03/31/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		12.24	32,818.49
04/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		52.45	32,766.04
05/26/20	{21}	United States Treasury	Federal Court Disbursement for Trustee's portion of Settlement of Interpleader claim involving the Life Insurance Policy	1229-000	1,188,590.11		1,221,356.15
05/28/20	101	Rembolt Ludtke LLP	Order Granting Application for Compensation 5/19/20 (Fil. #264)	3210-600		391,025.88	830,330.27
05/29/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		177.27	830,153.00
06/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,415.34	828,737.66
07/30/20	102	BMG CERTIFIED PUBLIC ACCOUNTANTS, LLP	Order Granting Application for Compensation 7/30/20 (#267)	3410-000		700.00	828,037.66
07/31/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,368.77	826,668.89
08/31/20	103	INTERNATIONAL SURETIES, LTD.	08/01/20 - 08/01/21 Blanket Bond #016070909	2300-000		445.54	826,223.35
08/31/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,277.41	824,945.94
09/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		1,406.74	823,539.20
10/01/20		Metropolitan Commercial Bank	Credit of bank fee	2600-000		-1,406.74	824,945.94
11/23/20	104	James A. Overcash	Combined trustee compensation & expense dividend payments.			60,865.96	764,079.98
		James A. Overcash	Claims Distribution - Tue, 10-27-2020 \$59,892.63	2100-000			
		James A. Overcash	Claims Distribution - Tue, 10-27-2020 \$973.33	2200-000			
11/23/20	105	UNITED STATES TRUSTEE OFFICE (ADMINISTRATIVE)	Distribution payment - Dividend paid at 100.00% of \$650.00; Claim # 42; Filed: \$650.00	2950-000		650.00	763,429.98
11/23/20	106	STINSON LEONARD STREET, LLP	Distribution payment - Dividend paid at 100.00% of \$19,050.75; Claim # ADM3; Filed: \$19,050.75	6210-160		19,050.75	744,379.23
11/23/20	107	NATHAN R NELSON	Distribution payment - Dividend paid at 100.00% of \$760.00; Claim # 20; Filed: \$760.00	5300-000		760.00	743,619.23
11/23/20	108	DOUGLAS COUNTY TREASURER	Distribution payment - Dividend paid at 48.78% of \$39,973.96; Claim # 33; Filed: \$39,973.96 Voided on 12/10/2020	5800-004		19,497.32	724,121.91
11/23/20	109	NEBRASKA DEPARTMENT OF REVENUE ATTENTION: BANKRUPTCY UNIT	Distribution payment - Dividend paid at 48.77% of \$1,484,615.51; Claim # 35P; Filed: \$1,484,615.51	5800-000		724,121.91	0.00
12/10/20	108	DOUGLAS COUNTY TREASURER	Distribution payment - Dividend paid at 48.78% of \$39,973.96; Claim # 33; Filed: \$39,973.96 Voided: check issued on 11/23/2020	5800-004		-19,497.32	19,497.32

Page Subtotals: \$1,221,420.84 \$1,201,923.52

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Cash Receipts And Disbursements Record

Case No.: 18-81299 Trustee Name: James A. Overcash (470090)
Case Name: ACASS-SYSTEMS, LLC Bank Name: Metropolitan Commercial Bank
Taxpayer ID #: **-***4765 Account #: *****9359 Checking
For Period Ending: 01/11/2021 Blanket Bond (per case limit): \$35,567,286.00
Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
12/16/20	110	NEBRASKA DEPARTMENT OF REVENUE ATTENTION: BANKRUPTCY UNIT	Distribution payment - Dividend paid at 1.31% of \$1,484,615.51; Claim # 35P; Filed: \$1,484,615.51	5800-000		19,497.32	0.00

COLUMN TOTALS	1,221,420.84	1,221,420.84	\$0.00
Less: Bank Transfers/CDs	0.00	0.00	
Subtotal	1,221,420.84	1,221,420.84	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$1,221,420.84	\$1,221,420.84	

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Cash Receipts And Disbursements Record

Case No.: 18-81299
Case Name: ACASS-SYSTEMS, LLC
Taxpayer ID #: **_***4765
For Period Ending: 01/11/2021
Trustee Name: James A. Overcash (470090)
Bank Name: Metropolitan Commercial Bank
Account #: *****9359 Checking
Blanket Bond (per case limit): \$35,567,286.00
Separate Bond (if applicable): N/A

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****0332 Checking	\$32,830.73	\$0.00	\$0.00
*****4925 Checking Account	-\$32,830.73	\$0.00	\$0.00
*****9359 Checking	\$1,221,420.84	\$1,221,420.84	\$0.00
	\$1,221,420.84	\$1,221,420.84	\$0.00

01/11/2021

Date

/s/James A. Overcash

James A. Overcash